

**AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU**

**(AUTONOMOUS)**

**(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)**



**Department of Commerce**

**Minutes of the meeting of Board of Studies**

**15-4-2021**

**Minutes of the meeting of Board of studies in Commerce for the Autonomous courses of  
AG & SG Siddhartha Degree College of Arts & Science, Vuyyuru, held at  
11.30 A.M on 15-4-2021 through Zoom Meeting**

*Dr. K.Venkateswarlu ... Presiding*

**Members Present:**

- |   |                       |   |
|---|-----------------------|---|
| 1) <i>k.k.v.</i><br>(Dr.K.Venkateswarlu)          | Chairman              | Head, Department of Commerce<br>AG & SG S Degree College of Arts & Science<br>Vuyyuru |
| 2) <i>R.P. Padmaja</i><br>(Dr.R.Padmaja)          | University<br>Nominee | Asst. Professor<br>Krishna University<br>Machilipatnam                                |
| 3) <i>K.P. Peddiraju</i><br>(Dr.K.Peddiraju)      | Subject expert        | Lecturer in Commerce,<br>Govt. Degree College<br>Razole                               |
| 4) <i>G. Nagaraju</i><br>(Dr.G.Nagaraju)          | Subject expert        | Lecturer in Commerce<br>Acharya Nagarjuna University<br>Guntur.                       |
| 5) <i>V.V. Punnarao</i><br>(Sri V.Punnarao)       | Member                | General Manager<br>K.C.P & IC Ltd<br>Vuyyuru.   |
| 6) <i>Sri V. Balaji</i><br>(Sri V.Balaji)         | Member                | Chartered Accountant<br>Managing Partner<br>Balaji V & Co<br>Vuyyuru                  |
| 7) <i>N. Vasantha Rao</i><br>(Sri N.Vasantha Rao) | Member                | Ad-hoc Lecturer in Commerce<br>AG & SG S Degree College of Arts & Science<br>Vuyyuru  |
| 8) <i>V. Gopichand</i><br>(Sri V.Gopichand)       | Member                | Ad-hoc Lecturer in Commerce<br>AG & SG S Degree College of Arts & Science<br>Vuyyuru  |
| 9) <i>K. Sekhar Babu</i><br>(Sri K.Sekhar Babu)   | Member                | Ad-hoc Lecturer in Commerce<br>AG & SG S Degree College of Arts & Science<br>Vuyyuru  |
| 10) <i>A.N.L. Manohari</i><br>(Ms A.N.L Manohari) | Member                | Ad-hoc Lecturer in Commerce<br>AG & SG S Degree College of Arts & Science<br>Vuyyuru  |

## **Agenda of B.O.S Meeting:**

1. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 2nd Semester as per the guidelines and instruction under CBCS prescribed by APSCHE from the Academic Year 2020-21.
2. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 4th Semester as per the guidelines and instructions under CBCS prescribed by Krishna University from the Academic Year 2020-21.
3. To discuss and recommend the Syllabi, Model Question Papers and Guidelines to be followed by question paper setters in Commerce for the 6<sup>th</sup> Semester as per the guidelines and instructions under CBCS prescribed by Krishna University from the Academic Year 2020-21.
4. To recommend the Blue print of II, IV & VI Semesters of B.Com (General & Computers) for the Academic Year 2020-21.
5. To recommend the Teaching and Evaluation methods to be followed under CBCS
6. Any other suggestions regarding Certificate Course, Seminars, Workshops, Guest Lectures to be organized.
7. Any other matter.

## **RESOLUTIONS**

1. Discussed and recommended the syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 2nd Semester of **I B.Com., (general & computer)** for the Academic year 2020-21. prescribed by APSCHE
2. Discussed and recommended that no changes are required in syllabi, Model Question Papers and Guidelines for question paper setters in Commerce for the 4th Semester of **II B.Com., (general & computer)** for the Academic year 2020-21.
3. Discussed and recommended that no changes are required in syllabi, but some minor changes are required in Model Question Papers and Guidelines for question paper setters in Commerce for the 6<sup>th</sup> Semester of **III B.Com., (general & computer)** for the Academic year 2020-21.
4. It is resolved to continue the same blue prints of II .IV. & VI Semesters of Degree B.Com (**general & computer**) for the Academic year 2020-21.
5. It is resolved to continue following Teaching and Evaluation methods for Academic year 2020-21.

### **Teaching methods:**

Besides the conventional methods of teaching, we use modern technology i.e. using of LCD projector, display on U boards etc, for better understanding of concepts.

### **Evaluation of a student is done by the following procedure:**

#### **Internal Assessment (IA) III B.Com (General & Computers)**

- Out of maximum 100 marks in each paper 30 marks shall be allocated for internal assessment B.Com (General & Computers). Out of these 30 marks, 20 Marks are allocated for announced tests (i.e. IA-1 & IA-2). Two announced tests will be conducted and average of these two tests shall be deemed as the marks obtained by the student, 5 marks allocated on the basis of candidate's percentage of attendance and remaining 5 marks are allocated for the assignment. There is no minimum passing for IA.

#### **Semester Examinations (SE)**

- The Semester Examinations will be in the form of a comprehensive examination covering the entire syllabus in each subject. It will be of 3 hours duration, with maximum 70 marks, irrespective of the number of credits allotted to it.
- Even though the candidate is absent for two IA exams/obtained zero marks, the external marks are considered (if he/she gets 40/70) and the result shall be declared as 'PASS'.
- The pass mark shall be 28 out of 70 in the Semester end examination.
- The maximum marks for each Paper shall be 100.(Internal 30 + External 70)

6. Discussed and recommended to organize certificate course online/offline, seminars, Guest lectures, Online Examinations and Workshops to upgrade the knowledge of students for Competitive Examinations for the approval of the Academic Council.

Chairman

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SEMESTER – II

## **FUNDAMENTALS OF ACCOUNTING –II**

**OBJECTIVE:-**To make the students acquire the knowledge in special type of Transactions and also the importance of negotiable instruments

**Course outcomes:**

CO 1: Able to discuss and describe various methods of depreciation and valuation of depreciation to depreciable assets.

CO 2: Able to discuss and describe different types of reserves and provisions and give accounting treatment for reserves and provisions in final accounts

CO 3: Grasp the accounting treatment in issue of negotiable instruments and also learn the techniques of accounting to bills

CO 4: Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

CO 5 :Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

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SEMESTER – II

SYLLABUS

## Fundamentals of Accounting – II

### **Unit-I: Depreciation**

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity method (Problems).

### **Unit-II: Provisions and Reserves**

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors -Repairs and Renewals Reserve A/c (Theory only)

### **Unit-III: Bills of Exchange**

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

### **Unit-IV: Consignment Accounts**

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

### **Unit-V: Joint Venture Accounts**

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.

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SEMESTER – II

## Fundamentals of Accounting – II

### MODEL PAPER

Time: 3 hrs

Max. Marks: 70

### SECTION - A

I. Answer any TWO of the following

2X 5 = 10

1. Define Depreciation? State the factors causing depreciation?
- 2 Briefly explain about special reserve?
- 3 What is bill of exchange? Explain its advantages briefly
- 4 What are the features of Consignment ?

### SECTION - B

II. Answer any FOUR of the following

4 X 15= 60

5 On 1<sup>st</sup> July 2001 company limited purchased second hand machinery for Rs. 20,000 and spends Rs. 3,000 on reconditioning and installing it. On 1<sup>st</sup> January, 2002 the firms purchases new machinery worth Rs. 12,000. On June 30<sup>th</sup> 2003 the machinery purchased on 01-01-2002 was sold for Rs. 8,000 and on 1<sup>st</sup> July 2003 fresh plant was installed at a cost of Rs. 15,000. The company writes off 10% on the original cost. The accounts are closed every year ending 31<sup>st</sup> December . Show the Machinery account for 3 years ending 31<sup>st</sup> December 2004.

6 What do mean by the terms of Provision and Reserve? Distinguish between Provision and Reserve

7 .Ram sold goods worth Rs.2000 to rahim on August 1<sup>st</sup> ,2018 and he .draws a bill on Rahim for Rs. 2,000 payable after two months on 01-09-2018 ram endorses rahim's acceptance to Mahesh. On the due date the bill is honoured .Pass the necessary journal entries in the books of all the Parties.



8 1000 Toys were consigned by Anand & Co., of Visakhapatnam to Benerjee of Calcutta of an invoice of Rs. 300 each. Anand & Co., paid freight Rs. 20,000 and insurance Rs. 3,000. During the transit 100 toys were totally damaged by fire. Benerjee took delivery of the remaining toys and paid Rs. 21,000 as delivery charges and Rs. 7,800 as customs duty. Benerjee sent a bank draft to Anand & Co., for Rs. 1, 00,000 as advance payment and later sent an account sales showing that 800 toys were sold at Rs. 440 each. Benerjee is entitled to a commission of 5%. Prepare consignment account. Benerjee account and abnormal loss account in the books of Anand & Co., assuming that nothing has been recovered from the insurance company, for the damaged caused.

9 P and Q undertake jointly to contract a building for X Ltd, for a contract price of Rs. 80,000. The price was to be paid Rs. 60,000 in cash and the balance in shares of X ltd., A bank account was opened jointly, P and Q contributing Rs. 25,000 and Rs. 20,000. They agreed to share profit or loss in the proportion of 2/3 and 1/3<sup>rd</sup> respectively. The joint venture transactions were as under.

	Rs.
Materials purchased	38,000
Wages paid	22,000
Establishment expenses paid	4,000

The contract was completed and the price was received. The shares were sold for Rs. 17,000 Q took away the unused materials at Rs. 1,100.

Show that necessary accounts in the books of P.

10 A lease is purchased on 1<sup>st</sup> January 2011 for four years at a cost of Rs 20,000.its proposed to Depreciated the lease by the Annuity method charging interest @ 5% p.a. A reference to the annuity table shows that to depreciate Re 1 by annuity method over 4 years charging interest at 5% p.a. one must write off a sum of Re. 0.2820. show the lease account for four years and also the relevant entries in the Profit and Loss Account.

11. What is Consignment? How does it differ from Sale?

12. What is meant by Joint venture? What are the differences between a Joint venture and Consignment?

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SEMESTER – II

## Fundamentals of Accounting – II

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Depreciation	Provisions and Reserves	Bills of Exchange	Consignment	Joint venture
5 Marks questions	1	1	1	1	---
15 Marks questions	2P	1T	1P	1T+1P	1T+1P
Weight age	35	20	20	35	30

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SEMESTER – II

### **Business Economics**

#### **Learning Outcomes:**

**At the end of the course, the student will able to;**

CO 1: Describe the nature of economics in dealing with the issues of scarcity of resources.

CO 2: Analyze supply and demand analysis and its impact on consumer behaviour

CO 3: Evaluate the factors, such as production and costs affecting firms behaviour

CO 4: Recognize market failure and the role of government in dealing with those failures

CO 5: Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

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SEMESTER – II

## **Business Economics**

### **Syllabus**

#### **Unit-I: Introduction:**

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

#### **Unit-II: Demand Analysis**

Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

#### **Unit – III: Production, Cost and Revenue Analysis:**

Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

#### **Unit-IV: Market Structure**

Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

#### **Unit-V: National Income:**

Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income

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SEMESTER – II

**Business Economics**

MODEL PAPER

*TIME -3hrs*

*Max. Marks: 70*

*SECTION-A*

I. Answer any TWO of the following

2x5=10M

1. Difference between Micro & Macro Economics
2. Demand function
3. Types of Cost
4. Features of Perfect competition

*SECTION-B*

II. Answer any FOUR of the following

4x15=60M

5. Explain the Nature and Scope of Business Economics.
6. Explain the Law of Demand and its Exceptions.
7. What is Elastic of Demand? Explain Measurement methods of Elastic of Demand
8. Explain the Law of Variable Proportions?
9. Write about Break Even analyses and its advantages
10. What is Market? Who the price is determined in the perfect Competition.
11. What is Monopoly? Explain the price is determined in the Monopoly
12. What is National Income? Explain the Measurement Methods of National Income

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SEMESTER – II

**Business Economics**

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	<b>Introduction:</b>	<b>Demand Analysis</b>	<b>Production, Cost and Revenue Analysis:</b>	<b>Market Structure</b>	<b>National Income:</b>
5Marks	1	1	1	1	---
15 Marks	1	2	2	2	1
<b>Weight age</b>	20	35	35	35	15

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SEMESTER –II

SYLLABUS

## Banking Theory & Practice

### **Objective:**

1. To impart knowledge in banking and financial services and update the innovations of the current banking system like E-Banking advancements.
2. To equip the students with the knowledge of Reserve Bank, Narbad and KYC norms
3. To provide and enable the students with the basic knowledge relating to general and special relationship between Banker and Customer

### **COURSE OUTCOMES:**

**CO1:** To understand the importance of commercial banking and the operations and structure of different financial institutions. To familiarize the students with regard of Organization working and importance of RBI

**CO2:** To train and equip with the skills in banking and financial services and Innovations of the current banking systems like e-banking advancements

**CO3:** To familiarize the students with regard to working and importance of Regional Rural Bank and NABARD

**CO4:** To know about the general and special relationship between Banker and Customer and KYC norms.

**CO5:** To get knowledge about Duties & Responsibilities of Collecting Banker and Responsibilities of Paying Banker - Payment Gateways.

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SEMESTER –II

SYLLABUS

## Banking Theory & Practice

### **Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks -Central Banking Vs. Commercial Banking.

### **Unit-II: Banking Systems**

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – e-banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs- RTGS.

### **Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD -EXIM Bank.

### **Unit-IV: Banker and Customer**

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

### **Unit-V: Collecting Banker and Paying Banker**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

### **Books for Reference:**

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal



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SEMESTER –II

BANKING THEORY & PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions

2 x 5= 10M

1. Industrial Bank
2. Offshore banking
3. Regional Rural Bank
4. KYC Norms

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

5. Describe the functions of commercial banks.
6. Write about R.B.I and Duties of RBI
7. Discuss the recent trends and innovations in banking system?
8. Elucidate the Merits and demerits of Branch Banking?
9. What are the functions of NABARD?
10. Write about SIDBI
11. What are the special features of relationship between banker and customer?
12. Discus in detail the statutory protection granted to a collecting banker in India

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*SEMESTER –II*

BANKING THEORY& PRACTICE

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Banking Systems	Banking Development	Banker and Customer	Collecting Banker and Paying Banker
5Marks	1	1	1	1	0
15Marks	2	2	2	1	1
Weight age	35	35	20	20	15

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SEMESTER – IV

## **ACCOUNTING FOR SERVICE ORGANISATION**

### **Objectives**

1. To enable the students to understand company (Non profit organisations) as per Sec (8) of Companies Act 2013 and prepare its final accounts
2. To provide and enable the students with the basic knowledge relating to the electricity, bank, and Insurance Companies its typical terms and prepare financial statements of accounts

### **COURSE OUTCOMES**

- CO1:** The students will acquire knowledge about non-profit organizations and how to prepare financial statements of non- profit organizations.
- CO2:** The students will be able to prepare financial statements electricity companies.
- CO3:** The students will be able to prepare financial statements banking companies.
- CO4:** The students will able to know how to ascertain the profit of Life insurance companies and to prepare valuation balance sheet.
- CO5:** The students will able to know how to ascertain the profit of General insurance companies and to calculate reserve for unexpired risks.

<i>Commerce</i>	<i>CASO-401G/C</i>	<i>2020-2021</i>	<i>II.B.Com(gen)</i>
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*SEMESTER –IV*

*SYLLABUS*

**Accounting for Service Organizations**

**Unit-I: Non-Trading/ Service Organizations:**

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act,2013.

**Unit – II Electricity Supply Companies:**

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

**Unit – III - Bank Accounts**

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

**Unit -IV:Life Insurance Companies**

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956.

**Unit – V: General Insurance**

Principles – Preparation of final accounts – with special reference to fire and marine insurance (including problems) – GIC Act, 1972.

**Suggested Readings**

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal

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SEMESTER –IV

Accounting for Service Organizations

MODEL PAPER

TIME -3hrs

Max. Marks: 70

SECTION-A

I. Answer any TWO of the following

2x5=10M

1. What are the features of Non-trading organisations
2. What is reasonable rate of return
3. Non banking assets
4. Reserve for Unexpired risk

SECTION-B

II. Answer any FOUR of the following

4x15=60M

5. Write the special features of double Account system?

6. The following is the Receipts and Payments Account of Indian Sports Club for the first year Ending as on 31-3-2014

Receipts	Rs.	Payments	Rs.
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To Donations	5,00,000	By Pavilion constructed	4,00,0000
To Reserve fund (life and Entrance fee)	40,000	By Expenditure in connective with matches	9,000 600
To Receipts from matches	80,000	By Furniture	21,000
To Revenue receipts		By investment at cost	160000
Subscription	52,000	By Revenue Payments	
Locker Rent	500	Salaries	18,000
interest on securities	2400	Wages	6000
Sundries	3500	Insurance	3,500
		Telephone	2500
		Electricity	1100
		Sundry expenses	2100
		By Balance on hand	55200
	6,78,400		6,78,400

Additional information:

1. Donations received have to be Capitalised .
2. Outstanding bills for sundry expenses Rs.400
3. Wages unpaid for the year Rs.900
4. Salaries unpaid for the year Rs. 1700
5. Subscriptions outstanding for the year Rs. 2500

Prepare income and Expenditure account and the balance sheet for the year ended 31-3-2014

7 . The following balances appeared in the books of South East Electric Supply Company Ltd as on 31-12-2011.

Particulars	Debit	Credit
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Equity Shares		7, 00,000
Debentures		1, 00,000
Land on 31-12-10	1, 50,000	
Purchased during 2011	60,000	
Mains on 31-12-10	1, 60,000	
Mains Purchased during 2011	76,000	
Machinery on 31-12-10	5, 50,000	
Purchased during 2011	66,000	
Creditors		1,000
Depreciation Fund	2, 50,000	
Debtors	40,500	
Stores on hand	8,000	
Cost of generation of electricity	31,000	
Cost of distribution	8,000	
Cash in hand	2,000	
Sale of current	1, 40,000	
Meter rent		15,000
Rent rates	12,000	
Establishment expenses	21,000	
Interest on Debentures	20,000	
Interim Dividend	10,000	
Depreciation	20,000	
Net revenue account balance on 31-12-10		28,500

Prepare (a) Revenue account (b)Net revenue a/c.(c) Capital account(d) General Balance Sheet

8. Lakshmi bank Ltd. Have the following bills in its advances portfolio on 31st December 2009.

S.NO.	Date of the bill	Amount(Rs.)	Term (Months)
1	Nov.11	5,000	4

2	Dec.16	6,000	3
3	Dec.7	4,000	4

The rate of discount is 10%. you are required to calculate the rebate on bills discounted and give the necessary journal entries.

9. The following figures have been extracted from the books of Ronald bank Ltd 31-3-2013 prepare profit and loss account and balance sheet .

	Rs.		Rs.
Paid up capital	10,00,000	Investment reserve	35,000
P&L account(cr.)	40,323	Branch adjustments(cr.)	36,894
Current accounts	34,12,604	Printing and stationery	4,543
Fixed deposits	38,95,554	Provident fund contribution	10,000
Savings bank	25,68,000	Salaries	50,650
Directors fee	5,980	Unexpired insurance	437
Furniture (castRs.50,000)	37,280	Statutory reserve	2,65,000
Interest on deposits	2,10,223	Legal expenses	1,650
Stamps in hand	189	Cash in hand	4,16,324
Land and buildings (costRs.3,00,000)	2,05,000	Deposits with banks	12,05,125
Deposit with RBI	40,00,000	Investments	8,78,125
Cash credits and over drafts	70,00,000	Bills discounted	14,00,520
Contingency reserve	50,000		
Commission and exchange	1,02,225		

The authorized capital of the bank is 20 lakhs divided into 20,000 shares of Rs.100 each. All shares have been subscribed, only half of the face value is called up depreciation on land and buildings Rs.8,000 on furniture Rs.3500 create provision for taxation Rs.1,10,000,.

10. The following are the balances extracted from the ledger of the life insurance corporation as on 31-12-2006

Particulars	Rs.	Particulars	Rs.
Life fund at the beginning	14,00,000	Bonus in reduction of premium	2,500



Claims by death	76,000	Preliminary expenses	600
Claims by maturity	56,000	Claims admitted but not paid at the end of the year	80,000
Premium	2,10,000	Annuities due but not paid	22,000
Management expenses	19,000	Share capital of Rs.100 each share	4,00,000
Commission	26,000	Government securities	15,00,000
Consideration for annuities granted	10,000	Sundry assets	4,33,700
Interest dividends and rents	52,000		
Income tax on profit	300		
Fines	100		
Surrenders	21,000		
Annuities	30,000		
Bonus paid in cash	9,000		

From the above particulars prepare the revenue account and balance sheet of the corporation,

Adjustments:

1. Claims covered under reinsurance by death Rs.5,000
2. Further claims intimated (by death) Rs.4, 000
3. Bonus the reduction on premium Rs.1, 000
4. Interest accrued Rs. 15,000
5. Premium outstanding Rs. 10,000

11. From following particulars prepare Fire Revenue A/C for year ending 31-3-2016.

	Rs.
Claims paid	9,60,000

Claims as on 1-4-2015	80,000
Claims intimated but not accepted on 31-3-2016	20,000
Claims intimated and accepted but not paid on 31-3-2016	1,20,000
Premium received	24,00,000
Re-insurance premium	2,40,000
Commission	4,00,000
Commission on reinsurance ceded	20,000
Commission on reinsurance accepted	10,000
Expenses of management	6,10,000
Provision for unexpired risk on 1-4-2015	8,00,000
Additional provision for unexpired risk	40,000
Bonus in reduction of premium	24,000

You are required to provide for additional reserve for unexpired risks at 1% of net premium in addition to opening balance.

## 12. Distinguish between Life Insurance General Insurance

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SEMESTER –IV

## Accounting for Service Organizations

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Non-Trading/ Service Organizations	Electricity Supply Companies	Bank Accounts	Life Insurance Companies	General Insurance
5Marks	1	1	1	0	1
15 Marks	1P	1T+ 1P	2P	1P+1T	1P
Weight age	20	35	35	30	20

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SEMESTER – IV

## BUSINESS LAWS

**Objective:** To make the students learn the basics of business laws and apply them in real life Situation

### COURSE OUTCOMES

CO1 – Impacts the students in acquiring the basic knowledge regarding contracts in business.

and impact of it to “QUID-PRO-QUO” for the enforceability of the contract

CO2 –Students will have clarity on competency of persons, modes of discharge of contract, analyzing and approaching to remedies in times of breach of contract.

CO3-Students will get knowledge in law and procedure relating to sale of goods in Indian context.

CO4-Students are able to acquire knowledge in law and procedure relating to consumer rights

CO5- Students will get knowledge in new dimensions in business Organisation relating to cyber laws

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*SEMESTER –IV*

*SYLLABUS*

**Business Laws**

**Unit-1 Contract**

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

**Unit-2 Capacity of the Parties and Contingent Contract**

Rules regarding to Minors contracts - Rules relating to contingent contracts – Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

**Unit-3 Sale of Goods Act 1930**

Contract of sale – Sale and agreement to sell – Implied conditions and warranties –Rights of unpaid vendor.

**Unit-4 Consumer Protection Act, 1986**

Introduction, Aims and objectives of the Act - Definition - Consumer Rights - Unfair and restrictive trade practices - consumer protection Councils - Consumer disputes Redressal agencies - Penalties for violation.

**Unit-5: Cyber Laws**

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata

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*SEMESTER –IV*

**Business Laws**

**MODEL PAPER**

*TIME -3hrs*

*Max. Marks: 70*

***SECTION-A***

I. Answer any TWO of the following

2x5=10M

- 1.Acceptance
- 2.Contingent contracts
- 3.Unpaid seller
- 4.District forum

***SECTION-B***

II. Answer any FOUR of the following

4x15=60M

5. Define the term contract? What are the essentials of a valid contract?
6. Define consideration? What are legal rules to considerate?
7. Write about rules regarding Minors agreement?
8. What are the remedies available to an aggrieved party on the breach of Contract?
9. What is a contract of sale Explain its essential also distinguish a contract of sale from an Agreement to sell?
10. Explain briefly the implied conditions and warranties in a contract of sale?
11. Explain the provisions regarding secure electronic records and secure digital signatures?
12. Define consumer? What are the rights of a consumer under consumer Protection act, 1986?

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*SEMESTER –IV*

## Business Laws

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Contract	Capacity of the Parties and Contingent Contract	Sale of Goods Act 1930	Consumer Protection Act, 1986	Cyber Laws
5Marks	1	1	1	1	0
15Marks	2	2	2	1	1
Weight age	35	35	35	20	15

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SEMESTER –IV

## Income Tax

### OBJECTIVES:

1. To Impart knowledge of the concepts, principles, and rules of taxation of individuals and Agricultural Income
2. To provide and enable the students with the basic knowledge of Computation of total income of an individual
3. Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making

### COURSE OUTCOMES:

- CO1 :** Impact knowledge on the provisions of income tax law and practice Acquire Knowledge about Income exempt from tax and residential status of an individual
- CO2:** Enlist the ability of provisions of Income from salary and its deductions u/s 80c
- CO3:** The student can build an idea about Income from house property and its taxability
- CO4:** The student can acquire knowledge in calculation of capital gain and income from Other sources
- CO5:** The student can acquire knowledge in calculation of Computation of total income of an Individual

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**Income Tax**

**Unit-I Introduction:**

Income Tax Law – Basic concepts: Income, Person, Assesses, Assessment year, Agricultural Income, Residential status, Income exempt from tax (Theory only).

**Unit-II Income from salary:**

Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C(Simple- problems).

**Unit-III Income from House Property:**

Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (Simple- problems)

**Unit-IV Income from Capital Gains**

Income from Capital Gains (Simple- problems). (from Individual point of view)  
Income from other sources( Theory)

**Unit-V: Computation of total income:**

Computation of total income of an individual – Deductions under section - 80 (Simple- problems).

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya

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SEMESTER –IV

Income Tax  
Model Question Paper

Time: 3 Hrs

Max. Marks: 70

SECTION – A

I. Answer any TWO of the following

2X 5 = 10M

1. Explain about Agricultural income
2. Describe House rent allowance
3. Explain Gross annual value
4. Surcharge

SECTION – B

II. Answer any Four of the following

4 x15 =60M

5. How would you determine the Residential status of a Person.
6. Explain different Perquisites?
7. From the following particulars of sri ram, a manger of a firm, compute his taxable Income from Salary
  - a) Basic pay Rs 6000 P.M
  - b) Dearness allowance Rs 400 P.M
  - c) Own contribution to R.P.F Rs 3000 P.M
  - d)Employee’s contribution to R.P.F Rs 3000 P.M
  - e) Interested credited to R.P.F 13% P.A Rs 4680
  - f) House rent allowance Rs 7200P.M Rent paid in Delhi Rs5000 P.M
  - g) Medical allowance Rs100 P.M
  - h) Entertainment allowance Rs. 300 P.M

8. Explain how the Income from House Property is computed under the provision of the provision under the Provision of the Income Tax Act 1961

9. Compute income from House property Municipal valuation 16,000 P A. Fair rent 1,80,000 P.A ,Standard rent 1,50,000 P.A , Rent received 1,72,000 P A Municipal taxes 10%

Municipal taxes are borne by the owner. Fire insurance Rs 3000, Interest on money borrowed for construction of house property paid Rs .36, 000 The House is let-out throughout the previous year.

10. What are the General Income and Specific Incomes under head “Income from Other Sources

11. Mr. Prasad submits the following particulars about sale of assets Calculate the amount of taxable capital gain.

<u>Particulars</u>	<u>Jewellery</u>	<u>Plot</u>	<u>Gold</u>
Sale Price	12, 00,000	50, 80,000	10,20,000
Expenses on sale	10,000	36,000	Nil
Cost of Acquisition	90,000	4, 20,000	1,30,000
Year of Acquisition	1989-90	1986-87	2003-04
CII	172	140	109
CII for 2019-20 is: 289			

12. Compute Total Income of Sri Saibaba, an Indian resident of 30 years age

Gross Salary=86,000  
 Income from house property (computed) =20,000  
 Short term capital loss=10,000  
 Long term capital loss (Building)=12,000  
 Income from profession=5,000  
 Interest on securities (Gross)=4,000  
 Income from Govt. Securities (Gross)=16,750

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SEMESTER –IV

## Income Tax

Guidelines to the paper setter

**\*\* In Unit IV One Problem from Capital gains and One Theory from Income from other Sources**

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Income from salary	Income from House Property	Income from Capital Gains Income from other sources ( Theory)	Computation of total Income of an individual
5Marks	1	1	1	0	1
15Marks	1T	1T+1P	1T+1P	1P+1T**	1P
Weight age	20	35	35	30	20

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*SEMESTER –IV*

*SYLLABUS*

## Banking Theory & Practice

### **Objective:**

- 1.To impart knowledge in banking and financial services and update the innovations of the current banking system like E-Banking advancements.
- 2.To equip the students with the knowledge of Reserve Bank,Narbad and KYC norms
- 3.To provide and enable the students with the basic knowledge relating to general and special relationship between Banker and Customer

### ***COURSE OUTCOMES:***

**CO1:** To understand the importance of commercial banking and the operations and structure of different financial institutions. To familiarize the students with regard of Organization working and importance of RBI

**CO2:** To train and equip with the skills in banking and financial services and Innovations of the current banking systems like e-banking advancements

**CO3:** To familiarize the students with regard to working and importance of Regional Rural Bank and NABARD

**CO4:** To know about the general and special relationship between Banker and Customer and KYC norms.

**CO5:** To get knowledge about Duties & Responsibilities of Collecting Banker and Responsibilities of Paying Banker - Payment Gateways.

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Banking Theory & Practice

**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks -Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems**

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – e-banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs- RTGS.

**Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD -EXIM Bank.

**Unit-IV: Banker and Customer**

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit-V: Collecting Banker and Paying Banker**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

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SEMESTER –IV

BANKING THEORY & PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2 x 5= 10M

1. Industrial Bank
2. Offshore banking
3. Regional Rural Bank
4. KYC Norms

SECTION- B

II. Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe the functions of commercial banks.
6. What are the various weapons of credit control available to R.B.I
7. Discuss the recent trends and innovations in banking system?
8. Elucidate the Merits and demerits of Branch Banking?
9. What are the functions of NABARD?
10. What are the special features of relationship between banker and customer?
11. Discuss in detail the statutory protection granted to a collecting banker in India
12. Discuss the duties and liabilities of a paying banker.

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*SEMESTER –IV*

BANKING THEORY& PRACTICE

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Banking Systems	Banking Development	Banker and Customer	Collecting Banker and Paying Banker
5Marks	1	1	1	1	0
15Marks	2	2	1	1	2
Weight age	35	35	20	20	30

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SEMESTER-VI

## **Event management**

**OBJECTIVES:** identifying events and determining corresponding control measures that events can be programmed in such a way that operational information is transferred

Develop and implement financial initiatives based on event objectives through methods such as sponsorship programs, grant applications, and fundraising initiatives. Plan, design, and coordinate effective site and facility operations.

### **COURSE OUTCOMES**

CO1. Identify the needs of customers for organizing a corporate event and understand the types of Events.

CO2: Examine various types of Outdoor events and Managing the risk in the events. Relate Marketing management, Human Resource Management to Event Management

CO3: Students able to organize Shows, fashion shows, high profile charity events.

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*SEMESTER –VI*

*SYLLABUS*

**Event Management**

Unit-I: Event Concept: Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

Unit-II: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-III: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews. 6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

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*SEMESTER –VI*

*Model paper*

## Event Management

Time: 3 hrs

Max. Marks: 50

### SECTION- A

I. Answer any FOUR of the following questions

4 x 5= 20M

1. Corporate Hospitality
2. Trade Fairs
3. Risk Management
4. Sponsorship
5. Fashion Shows
6. Liaisoning

### SECTION- B

II. Answer any THREE of the following questions

3 x 10 = 30M

7. Explain Different Types of Events
8. What are the uses of Exhibitions
9. Explain Different Types of Logistics
10. What is Programming of an Event and Entertainment
11. Who would launch a Product
12. Explain about High profile Charity Events.

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*SEMESTER –VI*

Guidelines to the paper setter

## Event Management

	UNIT-I	UNIT-II	UNIT-III
	Event Concept	Out Door Events	Celebrity Events
5 Marks questions	2	2	2
10 Marks questions	2	2	2
Weight age	30	30	30

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SEMESTER-VI

## **Marketing**

**Objective:** 1.To acquire knowledge on marketing concepts, 7P's, to build applicable skills through variety internship opportunities

2. Student will gain understanding of consumer buyer behaviour, pricing strategies and ethical concept of marketing

### **COURSE OUTCOMES**

CO1: To introduce the concepts of marketing and understand the factors influence the market environment.

C02: Analyze the consumer market models and enlightens consumer buyer behaviour models.

C03: Understand the concept of product and identify the need of product mix and product line decisions.

C04: Develop an idea about pricing strategies and pricing decisions.

C05: Enhance the students about decisions regarding promotion and distribution channels.

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SEMESTER –VI

SYLLABUS

Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

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*SEMESTER –VI*

Model paper  
**Marketing**

Time: 3 hrs

Max. Marks: 70

SECTION- A

I. Answer any TWO of the following questions 2x 5= 10M

1. Selling Concept
2. What is Consumer behaviour
3. What is New Product
4. Global marketing

SECTION- B

II .Answer any FOUR of the following questions 4 x 15 = 60M

5. Describe 4P's of Marketing
6. What are the Different Concepts of Marketing
7. What is Market Segmentation?
8. Describe Product Life Cycle.
9. What are the Factor Influencing Price Determination
10. What are the differences Between Personal selling and direct Marketing?
11. Advantages and disadvantages Packaging and labelling
12. What Steps are Involved in Consumer behaviour

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*SEMESTER –VI*

Guidelines to the paper setter

## Marketing

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Consumer Markets and buyer Behavior	Product Management	Pricing decision	Promotion and Distribution
5Marks	1	1	1	--	1
15Marks	2	2	2	1	1
Weightage	35	35	35	15	20

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SEMESTER –VI

## Auditing

### OBJECTIVES:

1. To impart knowledge pertaining to basic concepts of auditing.
2. To make the students learn the basics of rights and duties regarding auditing and audit report.
3. To acquaint oneself with auditing procedure.

### COURSE OUTCOMES

**CO1:** Students will develop the knowledge & importance of auditing and accounting Of any Organisation and Role of Auditor in checking corporate frauds.

**CO2:** Students will have the ability of understanding the applicability of auditing types for different organizations

**CO3:** Students will have knowledge in planning the effectiveness of auditing and also internal check, internal audit and internal control.

**CO4:** Students will have proper understanding of the requirements of documentary evidence for the completion of Vouching and Investigation.

**CO5:** Students will have the knowledge in Company Audit and Auditors Report

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*SEMESTER –VI*

*SYLLABUS*

## Auditing

**Unit-I: Auditing:**

Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:**

Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits

**Unit-III: Planning of Audit:**

Steps to be taken at the commencement of a new audit – Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:**

Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:**

Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.

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*SEMESTER –VI*

*Model Paper*

## **Auditing**

TIME -3hrs

Max. Marks: 70

### SECTION -A

I. Answer any TWO of the following question

2 x 5= 10M

1. Explain the scope of audit
2. Government Audit
3. Characteristics of Investigation.
4. Audit Report

### SECTION -B

II. Answer any FOUR of the following questions

4x15=60M

5. Define auditing .Explain its features and its advantages.
6. What are the various types of audits classified on the basis of organization Structure?
7. What is audit program me. Explain its advantages and disadvantages
8. What is internal control .Explain its advantages and disadvantages
9. “Vouching is the essence of auditing”. Explain
10. Explain the difference between Investigation and auditing
11. Explain the rights and duties of an auditor.
12. Explain different types of Audit Reports

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SEMESTER –VI

Guidelines to the paper setter

## Auditing

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Auditing	Types of Audit	Planning of Audit	Vouching and Investigation	Company audit and Auditors Reports
5Marks	1	1	---	1	1
15Marks	1	1	2	2	2
Weight age	20	20	30	35	35

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SEMESTER-VI

## MANAGEMENT ACCOUNTING

### Objective:

To acquire knowledge about management accounting its applications, ratios and CVP analysis.

To acquire knowledge about preparation of various financial statements

### COURSE OUTCOMES

CO1 – Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools

CO2 – Students will understand the importance of changes of working capital for any Organisation and analysing the flow of fund

CO3 – Students will critically understanding the cash and fund flow concept and impact of cash flow on business operations

CO4 - Students will have the ability of assessing the solvency and profitability of any Organisation

CO5- Students will understand the profit making decisions in complex situations of any business Organisation

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*SEMESTER –VI*

*SYLLABUS*

## Management Accounting

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement – Uses and limitations of cash flow analysis (including problems).

Unit–V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, *et.al*, “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.

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SEMESTER –VI

SYLLABUS

Management Accounting

Time: 3hrs

Max.Marks:70

SECTION – A

I. Answer any TWO from the following:

2x5=10M

1. Explain common – size statements
2. What are the uses of management accounting?
3. Describe the importance ratios
4. Define a fund flow statement.

SECTION – B

II. Answer any FOUR from the following:

4x15=60M

5). Following are the two balance sheets of ‘A’ LTD and ‘B’ LTD on 31-3-2008.

<i>Particulars</i>	<i>'A' ltd (Rs.)</i>	<i>'B' ltd. (Rs.)</i>
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Assets:		
Cash	27	72
Sundry debtors	220	226
Stock	100	174
Prepaid expenses	11	21
Other current assets	10	21
Fixed assets (net)	635	513
Total assets	1003	1027
Liabilities & capital:		
Sundry creditors	42	154
Other current liabilities	78	62
Fixed liabilities	225	318
Capital	658	493
Total liabilities	1003	1027

From the above data, prepare a common-size statement and make comments

6).The following is the Balance sheet of Bhubaneswar Ltd., as on 30<sup>th</sup> June ,2008:

Liabilities	Rs.	Assets	Rs.
Equity share capital	3,00,000	Fixed assets	6,00,000
9% Pre f, share capital	1,00,000	Investments	50,000
10% Debentures	2,00,000	Current assets	2,50,000
Reserves and surplus	50,000		
Long- term Loans	25,000		
Current liabilities	2,25,000		
	9,00,000		9,00,000

You are required to calculate:

- (a) Debt- equity ratio (long-term debt equity).
- (b) Proprietary Ratio
- (c) Solvency Ratio.
- (d) Fixed assets to proprietor's funds ratio.
- (e) Fixed assets ratio.
- (f) Current assets to proprietor's funds ratio.

7). Following are the details of a company for the years 2006 and 2007, you are required to prepare Statement showing flow of funds :

Particulars	2006 Rs.	2007 Rs.
Assets:		
Cash	30,000	47,000



Debtors	1,20,000	1,15,000
Stock – in- trade	80,000	90,000
Land	50,000	66,000
	<b>2,80,000</b>	<b>3,18,000</b>
Capital and liabilities:		
Share capital	2,00,000	2,50,000
Trade creditors	70,000	45,000
Retained earnings	10,000	23,000
	<b>2,80,000</b>	<b>3,18,000</b>

	Rs.
Depreciation on Building	52,000
Depreciation on plant and machinery	35,000
Transfer to general reserve	10,000
Good will written off	8,000
Plant and machinery having book value of Rs.14,000 was sold for	10,000
Profit on sale of investments	7,000

8). Define a cash flow statement. Distinguish between ‘funds flow’ and ‘cash flow’.

9). X LTD, made a profit of Rs.18,00,000 for the year ended 31<sup>st</sup> march, 2008 after considering the following:

The following was the position of Current Assets and Current Liabilities of the company as on 31<sup>st</sup> march , 2007 and 31 march , 2008.

	31 <sup>st</sup> march 2007 Rs.	31 <sup>st</sup> march 2008 Rs.
Debtors	45,000	35,000
Stock	72,000	80,000
cash	12,000	21,000
creditors	56,000	62,000
outstanding expenses	7,000	5,000
Prepaid expenses	4,000	5,000
Bills payable	11,000	15,000

Calculate cash flows from operating activities.

10). From the following information pertaining to the two years, calculate.

- (a) P/V ratio
- (b) Amount of sales to earn profit of Rs 40, 000
- (c) Profit on sales Rs.1, 20,000.

Years	Sales	Profit
1996	1, 40,000	15,000
1997	1, 60,000	20,000

11). Following are the balance Sheets of sun star Industries Ltd . for the years ending December 31, 2006 and 2007

	2006	2007	Assets	2006	2007

Liabilities	RS	RS		RS	RS
Equity share capital	4,00,000	6,00,000	Land & Buildings	2,70,000	1,70,000
Reserves & surplus	3,12,000	3,54,000	Plant & Machinery	3,10,000	7,86,000
Debentures	50,000	1,00,000	Furniture & Fixture	9,000	18,000
Long – term loans	1,50,000	2,55,000	Other Fixed assets	20,000	30,000
on Mortgage	2,55,000	1,17,000	Long – term Loans	46,000	59,000
Accounts Payable			Cash in hand and at		
Other Current Liabilities	7,000	10,000	Bank	1,18,000	10,000
			Receivables	2,09,000	1,90,000
			Inventory	1,60,000	1,30,000
			Prepared Expenses	3,000	3,000
			Other current assets	29,000	40,000
	11,74,000	14,36,000		11,74,000	14,36,000

Analyze the Financial position of the company with the help of Comparative Balance sheet

12). From the given information calculate

- (a) B.E.P
- (b) Sales to earn a profit of Rs.1, 00,000
- (c) Margin of safety where. Sales are Rs10, 00,000
  - Total sales 6, 00,000
  - Total variable costs 4, 00,000
  - Total fixed costs 50,000

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SEMESTER –VI

SYLLABUS

## Management Accounting

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Management Accounting	Ratio Analysis	Fund Flow Statement	Cash Flow Statement	Break-Even Analysis and Decision Making
5Marks	2	1	1	--	--
15Marks	2	1	1	1T+1P	2
Weightage	40	20	20	30	30

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SEMESTER-VI

## **FINANCIAL SERVICES**

### **Objective:**

To acquire knowledge about various financial services offered by banking and non-banking companies

Students will develop an idea of recent trends in financial services

### **COURSE OUTCOMES**

CO1 – Students can impart knowledge about various financial services offered by banking and non-banking companies

CO2 – Students can understand various merchant banking services

CO3 – To know emergence and development of financial services in leasing and hire-purchase

CO4 – Students will acquire the knowledge of various credit rating agencies and concept of mutual funds

CO5- To understand the various financial services and their future

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*SEMESTER –VI*

*SYLLABUS*

## **Financial Services**

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Papers – Treasury bills

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects – Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.

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SEMESTER –VI

Model paper  
**Financial Services**

TIME -3hrs

Max. Marks: 70

SECTION -A

I. Answer any TWO of the following question

2 x 5= 10M

1. What are Banking Companies?
2. What is Venture Capital?
3. Hire Purchasing.
4. NSDL.

SECTION -B

II. Answer any Four of the following questions

4x15=60M

5. Explain the role of Financial Services
6. Explain the activities of Non Banking Finance Companies
7. Explain the Scope and Importance of Merchant Banking
8. Explain Demat services and Securitization
9. Explain the Types of Leases
10. Explain Different Credit rating agencies
11. Describe about Mutual funds
12. What are Central Depository Systems?

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*SEMESTER –VI*

Guidelines to the paper setter

## Financial Services

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Financial Services	Merchant Banking Services	Leasing and Hire-Purchase	Credit Rating	Other Financial Services
5Marks	1	1	1	0	1
15Marks	2	2	1	2	1
Weightage	35	35	20	30	20

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SEMESTER-VI

## MARKETING OF FINANCIAL SERVICES

### Objectives:

To acquire knowledge about various financial services offered by banking and non-banking companies

Students are able to learn basic concepts in marketing of financial services And environment

## COURSE OUTCOMES

CO1 – Students are able to learn basic concepts in marketing of financial services

CO2 –Students are able to learn the concepts of service environment

CO3 –Students are able to impart knowledge about pricing strategies and promotion strategies

CO4 – Students can impart knowledge regarding promotion and distribution

CO5 –Students can impart knowledge about various retail financial services

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*SEMESTER –VI*

*SYLLABUS*

## **Marketing of Financial Services**

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.

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SEMESTER –VI

*Model paper*

## Marketing of Financial Services

TIME -3hrs

Max. Marks: 70

### SECTION -A

I. Answer any TWO of the following question

2 x 5= 10M

1. What are the service elements?
2. Customer loyalty
3. Marketing Planning
4. Designing and Managing service process

### SECTION -B

II. Answer any Four of the following questions

4x15=60M

5. Describe Managing Service Counters
6. Explain Service Quality and Productivity
7. Explain different Pricing strategies
8. Explain B2B Marketing
9. What are the different approaches for providing services?
10. What are the advantages of Cost and Revenue Management?
11. Explain Institutional Financial Services
12. Explain different Service Elements

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*SEMESTER – VI*

Guidelines to the paper setter

## Marketing of Financial Services

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Difference between Goods and Services	Constructing Service Environment	Pricing and Promotion Strategies	Distributing Services	Retail Financial Services
5Marks	1	1	1	1	---
15Marks	2	1	2	2	1
Weightage	35	20	35	35	15

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**Foundation Course – 9**

**ENTREPRENEURSHIP**

Syllabus, For all Degree Programmes.

w.e.f. 2015-16 (Revised in April, 2016)

**Semester – IV**

(Total 30 Hrs)

**Unit-I: Entrepreneurship:** Entrepreneur Characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development – Start-ups.

**Unit-II: Idea Generation and Opportunity Assessment:** Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

**Unit-III: Project Formulation and Appraisal :** Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

**Unit-iv: Institutions Supporting Small Business Enterprises:** Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

**Unit-V: Government Policy and Taxation Benefits:** Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions – Rehabilitation and Investment Allowances.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi,2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011
4. KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age

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**SEMESTER – IV                      MODEL QUESTION PAPER                      COURSE CODE: ENP -403C**

**PAPER TITLE : ENTREPRENEURSHIP**

Duration : 2Hours

Maximum marks : 50

Pass marks : 20

SECTION - A

Answer any FOUR of the following questions                      (4x5=20 Marks)

- 1.Features of Entrepreneur.
2. Rural Entrepreneurship .
3. Idea Generation Tecniques .
4. Sources of New Ideas .
- 5.What is project Report.
- 6.Industrial Estates.
- 7.S.F.C.
- 8.Rehabilitation Allowance.

SECTION – B

Answer any THREE of the following questions.                      (3X10=30 Marks)

- 9.Explain the role of Entrepreneur in the Economic Development.
10. How can Entrepreneur Generate Ideas. .
11. Explain the contents of project report. .
- 12.. Write about NABARD and state its functions.
13. Write about SIDBI and its functions.
14. Write about New small Entreprise policy 1991.

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<i>Commerce</i>	<b>ENP -403C</b>	<i>2020-2021</i>	<i>B.Com(gen)</i>
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**PAPER TITLE : ENTREPRENEURSHIP**Maximum marks : 50Duration : 2Hours**Weight age for the question paper**

syllabus	Section-A (Short answer questions)	Section-B (essay questions)
Unit-1 (20Marks)	2	1
Unit-2 (20Marks)	2	1
Unit-3 (15Marks)	1	1
Unit-4 (30Marks)	2	2
Unit-5 (15Marks)	1	1
TOTAL 100	40	60

1. Each Short answer question carries 5 marks in Section-A
2. Each Essay question carries 10 marks in Section –B
3. The Question papers setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us .

**AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU**

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**LEADERSHIP EDUCATION**

**SYLLAUBUS (SEMESTER-IV)**

**1.Organisation-Management-Leadership-Meaning and significance-different theories-trait theory,black&mountan theory-other functions of management.**

**2.Behavioral concepts-individual behavior-perception-learning-attitude formation and change-motivation-theories of motivation-personality development.**

**3.Interpersonal behavior-communication-leadership-influencing-relations-transactional analysis.**

**4.Group dynamics-roles-morale-conflict-group-inter-group behavior-inter-group collaboration and conflict management.**

**5.Team building and management-developing team resources-designing team-participation and repercussion-team building**

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**SEMESTER - IV**

**COURSE CODE: LEP-404**

**PAPER TITLE: LEADER SHIP EDUCATION**

**II B.A., B.COM.,B.SC.,**



Duration : 2 Hours

Maximum Marks: 50

Pass Marks: 20

**SECTION-A**

I. Answer any Four of the following questions.

4 x 5=20 Marks

1. Define organization?
2. Define management
3. What is learning?
4. What is motivation
5. Explain about verbal communication ?
6. Write about non verbal communication?
7. What is conflict?
8. what is team building activities ?

**SECTION- B**

II. Answer any Three of the following questions.

3x10=30Marks

9. What is leader ship? Discuss its importance.
10. What are the Principles of management ? Discuss in detail
11. Discuss Motivation concept and its characteristics ?
12. What is communication ? Explain process of communication?
13. Discuss the importance of group dynamic concepts.
14. What is team building? What are the approaches of team building.

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**The guidelines to be followed by the question paper setters in leadership for the IV semester-end exams (2017 - 2018)**

**Paper title : leadership Education**

**II B.A., B.COM., B.SC.,**

Semester-IV

Maximum Marks : 50

Duration:2 Hours

Weight age for the question paper

SYLLABUS	SECTION-A (short questions) 5 Marks	SECTION-B (essay questions) 10 Marks
Unit-1 (30 Marks)	2	2
Unit-2 (20 Marks)	2	1
Unit-3 (20 Marks)	2	1
Unit-4 (15 Marks)	1	1
Unit-5 (15 Marks)	1	1
TOTAL Questions	8	6

•The question papers setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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<b>Commerce</b>	<b>CAD-202 G/C</b>	<b>2020-2021</b>	<b>I.B.Com(gen&amp;comp)</b>
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**SEMESTER -II**

**ADVERTISING**

Total 30 hrs (2hrs/wk) 02 credits &

Maximum 50 Marks

**Learning Outcomes:** After Successful completion of this course, the students are able to;

1. Understand the field of Advertising
2. Comprehend opportunities and challenges in Advertising sector
3. Prepare a primary advertising model
4. Understand applying of related skills
5. Examine the scope for making advertising a future career Syllabus

**UNIT I: 06hrs** Introduction of advertising concepts- functions - Types of advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

**UNIT II: 10 hrs** Role of advertising agencies and their responsibilities - scope of their work and functions - - Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

**UNIT III: 10hrs** Types of advertising – Basic characteristics of a typical advertisement –Reaching target groups - Local advertising – Feedback on impact of advertisement - Business promotion.

### **Recommended Co-curricular Activities (04 hrs):**

1. Collection and segmentation of advertisements
2. Invited Lectures/skills training on local advertising basics and skills
3. Visit to local advertising agency
4. Model creation of advertisements in compliance with legal rules
5. Assignments, Group discussion, Quiz etc

### **Reference book sand Websites:**

- 1.Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India

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**SEMESTER –II**

## **ADVERTISING**

***Model Paper***

**Skill Development Course**

**DURATION: 2 HOURS**

**SECTION – A**

**Max:50**

**ANSWER ANY FOUR OF THE FOLLOWING QUESTIONS**

**(4x5=20M)**

1. What do you mean by Service
2. Define Advertising
3. What are the Functions of advertising agency
4. Write last in advertising
5. Advertising and Ethical issues
6. Local advertising
7. What are target groups
8. Write about Business promotion

**SECTION – B**

**ANSWER ANY THREE OF THE FOLLOWING QUESTIONS**

**(3x10=30M)**

9. Explain the Functions of Advertising
10. What are the factors deterring opportune of a product or an ideas
11. Explain the role of advertising agencies
12. What are the advertising statutory bodies in India
13. Write types of advertising
14. What are the basic features of advertising

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<b><i>Commerce</i></b>	<b><i>CAD-202 G/C</i></b>	<b><i>2020-2021</i></b>	<b><i>I.B.Com(gen&amp;comp)</i></b>
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**SEMESTER -II****ADVERTISING**

<b>SYLLABUS</b>	<b>SECTION-A (short questions) 5 Marks</b>	<b>SECTION-B (essay questions) 10 Marks</b>
<b>Unit-1</b>	<b>2</b>	<b>2</b>
<b>Unit-2</b>	<b>3</b>	<b>2</b>
<b>Unit-3</b>	<b>3</b>	<b>2</b>
<b>TOTAL</b>	<b>40</b>	<b>60</b>